

## **820 KAR 1:026. Quarterly reports of a licensed charitable gaming facility.**

RELATES TO: KRS 238.555(6), 238.560(3)

STATUTORY AUTHORITY: KRS 238.515(2), (4), (9), 238.555(6)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 238.555(6) requires a licensed charitable gaming facility to report to the department at least quarterly concerning its operation. This administrative regulation establishes the method and time of filing the required reports.

Section 1. Quarterly Reporting Period Defined. (1)(a) A complete, accurate, legible, and verifiable quarterly report, in accordance with Section 2 of this administrative regulation, shall be submitted by a licensed charitable gaming facility on or before the following dates:

1. April 30, for the quarter January 1 to March 31;
2. July 31, for the quarter April 1 to June 30;
3. October 31, for the quarter July 1 to September 30; and
4. January 31, for the quarter October 1 to December 31.

(b) If the due date is on a Saturday, Sunday, or legal holiday, the report shall be due on the first business day thereafter.

(2) A quarterly report shall be considered filed when due if it has been:

(a) Mailed to the department by first class mail, postage prepaid, to the correct address and postmarked by the due date;

(b) Received in the department by hand-delivery on or before the due date; or

(c) Received by the department electronically on or before the due date.

Section 2. Quarterly Reports. A quarterly report shall:

- (1) Be submitted on a Form CG-FAC, Licensed Charitable Gaming Facility Quarterly Report;
- (2) Be submitted for each quarter that the facility is licensed;
- (3) Be completed in ink or typed;
- (4) Include the original signature and printed name or, if submitted electronically, the type-written name of the chief executive officer of the license holder; and
- (5) Include the original signature and printed name or, if submitted electronically, the type-written name of the preparer, if prepared by an individual other than the chief executive officer.

Section 3. Incorporation by Reference. (1) Form CG-FAC, "Licensed Charitable Gaming Facility Quarterly Report", 11/13, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Department of Charitable Gaming, Public Protection Cabinet, 132 Brighton Park Boulevard, Frankfort, Kentucky 40601, Monday through Friday, 8 a.m. to 4:30 p.m. (28 Ky.R. 1536; Am. 2034; eff. 3-13-2002; 32 Ky.R. 768; 1638; eff. 3-31-2006; 40 Ky.R. 1467; eff. 4-4-2014.)